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Dated: August 29, 2006

Signature: 

(Anthony A. Ledesma)

Docket No.: TOW-027
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Tadashi Tsunoda

Application No.: 10/608592

Confirmation No.: 8406

Filed: June 27, 2003

Art Unit: 1745

For: FUEL CELL (as amended)

Examiner: T. H. Parsons

AMENDMENT AFTER ALLOWANCE UNDER 37 C.F.R. 1.312

MS Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to payment of the issue fee in the above-identified patent application, please amend the title as set forth below:

Amendments to the Specification begin on page 2 of this paper.

Remarks begin on page 3 of this paper.